

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

RUN ON 07/05/11

PAGE 1

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTPORT

2011-12

138 - 877

1. COMPUTATION OF E.P.S. RATES

| | | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|----|--|------|------|-------------|--------------|-------|
| 9 | ATTENDING PUPILS (APRIL 2010) | 65 | 29 | 94 | 119 | 213 |
| 10 | ATTENDING PUPILS (OCTOBER 2010) | 49 | 36 | 85 | 119 | 204 |
| 11 | AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010 | 57.0 | 32.5 | 89.5 (43%) | 119.0 (57%) | 208.5 |

| 12 | Position | K-5 | 6-8 | 9-12 | = | E.P.S. FTE / | Actual FTE = | Ratio X | EPS Tot Salary = | Elementary Salary = | Secondary Salary |
|----|-----------------|-------------|-------------|-------------|---|-----------------|-----------------|---------|---------------------|------------------------|---------------------|
| A. | TEACHERS | 3.4 (17:1) | 2.0 (16:1) | 7.9 (15:1) | = | 13.3 / | 16.8 = | .79 X | 798,540 = | 271,264 | 359,583 |
| B. | GUIDANCE | 0.2 (350:1) | 0.1 (350:1) | 0.5 (250:1) | = | 0.8 / | 1.0 = | .80 X | 44,037 = | 15,149 | 20,081 |
| C. | LIBRARIANS | 0.1 (800:1) | 0.0 (800:1) | 0.1 (800:1) | = | 0.2 / | 0.0 = | .20 X | 0 = | 2,744 | 3,638 |
| D. | HEALTH | 0.1 (800:1) | 0.0 (800:1) | 0.1 (800:1) | = | 0.2 / | 0.0 = | .20 X | 0 = | 3,526 | 4,675 |
| E. | EDUCATION TECHS | 0.6 (100:1) | 0.3 (100:1) | 0.5 (250:1) | = | 1.4 / | 5.5 = | .25 X | 109,977 = | 11,822 | 15,672 |
| F. | LIBRARY TECHS | 0.1 (500:1) | 0.1 (500:1) | 0.2 (500:1) | = | 0.4 / | 0.0 = | .40 X | 0 = | 2,435 | 3,227 |
| G. | CLERICAL | 0.3 (200:1) | 0.2 (200:1) | 0.6 (200:1) | = | 1.1 / | 2.5 = | .44 X | 80,201 = | 15,174 | 20,114 |
| H. | SCHOOL ADMIN. | 0.2 (305:1) | 0.1 (305:1) | 0.4 (315:1) | = | 0.7 / | 2.1 = | .33 X | 143,015 = | 20,294 | 26,901 |

| 13 | Other Support Costs (Per Pupil) | K-8 | 9-12 | | Elementary | Secondary |
|----|----------------------------------|-------|-------|--|------------|-----------|
| A. | Substitute Teachers -1/2 Day | 37 | 37 | | 3,312 | 4,403 |
| B. | Supplies and Equipment | 342 | 473 | | 30,609 | 56,287 |
| C. | Professional Development | 58 | 58 | | 5,191 | 6,902 |
| D. | Instructional Leadership Support | 24 | 24 | | 2,148 | 2,856 |
| E. | Co- and Extra-Curricular Student | 34 | 113 | | 3,043 | 13,447 |
| F. | System Administration/Support | 218 | 218 | | 19,511 | 25,942 |
| G. | Operations & Maintenance | 1,002 | 1,191 | | 89,679 | 141,729 |

| 14 | Salary Benefits | Percentage | Elementary | Secondary |
|----|---|------------|------------|-----------|
| A. | Teachers, Guidance, Librarians & Health | 19.00% | 55,610 | 73,716 |
| B. | Education & Library Technicians | 36.00% | 5,133 | 6,804 |
| C. | Clerical | 29.00% | 4,400 | 5,833 |
| D. | School Administrators | 14.00% | 2,841 | 3,766 |

| | | | |
|----|---|---------|----------|
| 15 | Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84) | -66,192 | -87,746 |
| 16 | Adjustment for Title I Revenues | -95,282 | -126,304 |

| | | | |
|----|--------------|---------|---------|
| 17 | TOTALS | 402,410 | 581,525 |
| 18 | E.P.S. RATES | 4,496 | 4,887 |

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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138 - 877

A. OPERATING COST ALLOCATIONS

| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
|----|---|--------------------------|--------------------------|--------|------------------|--------------|
| | APRIL 2008 | 107.0 | 40.0 | 147.0 | | |
| | OCTOBER 2008 | 103.0 | 50.0 | 153.0 | | |
| | APRIL 2009 | 95.0 | 51.0 | 146.0 | | |
| | OCTOBER 2009 | 92.0 | 42.0 | 134.0 | | |
| | APRIL 2010 | 93.0 | 44.0 | 137.0 | | |
| | OCTOBER 2010 | 85.0 | 39.0 | 124.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 89.0 + | 6.83 | X | 4,496.00 | = 430,851.68 |
| | 9-12 PUPILS | 41.5 + | 2.83 | X | 4,887.00 | = 216,640.71 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 4,887.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.250 | | X | 4,496.00 | = 1,124.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.125 | | X | 4,887.00 | = 610.88 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .6353 | 56.5 | X .15 | X | 4,496.00 | = 38,103.60 |
| | 9-12 DISADVANTAGED @ .6353 | 26.4 | X .15 | X | 4,887.00 | = 19,352.52 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 4,496.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 3.0 | X .700 | X | 4,887.00 | = 10,262.70 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 89.0 | | X | 43.00 | = 3,827.00 |
| | 9-12 STUDENT ASSESSMENT | 41.5 | | X | 43.00 | = 1,784.50 |
| | K-8 TECHNOLOGY RESOURCES | 89.0 | | X | 97.00 | = 8,633.00 |
| | 9-12 TECHNOLOGY RESOURCES | 41.5 | | X | 293.00 | = 12,159.50 |
| | K-2 PUPILS | 35.5 | X .10 | X | 4,496.00 | = 15,960.80 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 32,279.09 |
| | OPERATING ALLOCATION | | | | | 791,589.98 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 767,842.28 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 767,842.28 |

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

RUN ON 07/05/11

PAGE 3

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2011-12

138 - 877

B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2009-10 | 2,175.81 | X | 101.60% | = | 2,210.62 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 485,432.75 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10 | 0.00 | X | 101.60% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 147,149.98 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2010-11 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 634,793.35 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,402,635.63 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-----------------|-----------|----------|--------------|
| 42 | TOTAL PRINCIPAL & INTEREST | | 0.00 | 0.00 | 0.00 |
| 43 | APPROVED LEASES FOR 2010-11 - EASTPORT | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2010-11 - EASTPORT | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2009-10 - EASTPORT | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 1,402,635.63 |

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 07/05/11

PAGE 4

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTPORT

2011-12

138 - 877

| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|--|--|---------|---------------------------|-----------------------|----------------------|---------------------|-----------------------|-----------------------|-----------------------|
| <hr/> | | | | | | | | | |
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | | + | DEBT ALLOCATION | = | TOWN ALLOCATION | |
| EASTPORT | 130.5 | 100.00% | 1,402,635.63 | | | 0.00 | | 1,402,635.63 | |
| TOTAL | 130.5 | | | | | | | 1,402,635.63 | |
| <hr/> | | | | | | | | | |
| | | | 2010 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | |
| EASTPORT | | | 131,750,000 | 7.470 | 984,172.50 | | 1,402,635.63 | 984,172.50 | 100.00% 7.47M |
| TOTAL | | | 131,750,000 | | 984,172.50 | | 1,402,635.63 | 984,172.50 | 100.00% 7.47M |
| <hr/> | | | | | | | | | |
| E. TOTALS AND ADJUSTMENTS | | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
| <hr/> | | | | | | | | | |
| 49 | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | | 1,402,635.63 | 984,172.50 | 418,463.13 |
| 50 | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | | 1,402,635.63 | 984,172.50 | 418,463.13 |
| 51 | PLUS AUDIT ADJUSTMENTS | | | | | | | | 0.00 |
| 52 | LESS AUDIT ADJUSTMENTS | | | | | | | | 0.00 |
| 53 | LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION | | | | | | | | 0.00 |
| 54 | LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3% | | | | | | | | 0.00 |
| 55 | PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT | | | | | | | | 0.00 |
| 56 | ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT | | | | | | | | 0.00 |
| 59A | MINIMUM TEACHER SALARY ADJUSTMENT | | | | | | | | 0.00 |
| 59B | REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | | | | | | 0.00 |
| 60 | A D J U S T E D S T A T E C O N T R I B U T I O N | | | | | | | | 418,463.13 |
| 61 | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 70.17% STATE SHARE % = 29.83% | | | | | | | | |
| 62 | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 70.17% STATE SHARE % = 29.83% | | | | | | | | |
| 63 | FYI: 100% E.P.S. TOTAL ALLOCATION | | | | | | 1,426,383.33 | | |